Exhibit D

PROFESSIONAL AND PARAPROFESSIONAL DETAIL BY CATEGORY CODE

WINC, INC., et al.

Professional and Paraprofessional Detail by Category Code March 1, 2023 through and including March 31, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
03/13/23	Kevin Clancy	Analyze/Reconcile Claims	Review claims pleadings; UCC update.	0.3	995	298.50
		Analyze/Reconcile Cl	aims Total	0.3		298.50
03/08/23	Paula Lourenco	Case administration	Emails from/to counsel's office re CNO's; docket	0.2	300	60.00
		(including retention matters)	review re pleadings, notices and filed CNO's.			
03/08/23	Paula Lourenco	Case administration	Review/analysis and prepared, finalized first	0.4	300	120.00
		(including retention	monthly statement for the period through			
		matters)	December 31, 2022, per filed CNO.			
03/08/23	Paula Lourenco	Case administration	Review/analysis and prepared, finalized second	0.4	300	120.00
' '		(including retention	monthly statement for the period January 1, 2023			
		matters)	through January 31, 2023, per filed CNO.			
03/08/23	Paula Lourenco	Case administration	Emails from/to partner re: first and second	0.1	300	30.00
' '		(including retention	monthly request; review, email to K Pleines (RPA)			
		matters)	re: monthly statements and related requested			
		,	information.			
03/20/23	Paula Lourenco	Case administration	Emails from/to counsel's office re February 2023	0.1	300	30.00
		(including retention	monthly statement application.			
		matters)				
03/22/23	Paula Lourenco	Case administration	Emails to/from J Manning (CRC) re: professionals'	0.1	300	30.00
		(including retention	detail for February 2023.			
		matters)	·			
03/23/23	Paula Lourenco	Case administration	Email to counsel re: CR and CRC's third monthly	0.2	300	60.00
		(including retention	statement/invoice and supporting documents			
		matters)	through February 28, 2023, copy to appropriate			
		·	recipients.			
03/24/23	Paula Lourenco	Case administration	Email to counsel's office re: notice, CR and CRC's	0.2	300	60.00
		(including retention	third monthly application, exhibits A-D, copies to			
		matters)	appropriate recipients.			
		Case administration	including retention matters) Total	1.7		510.00
03/22/23	Paula Lourenco	Document	Review/analysis, initiated preparation of	1.9	300	570.00
		Review/Index	professionals' spreadsheet for, in support of			
			statement/invoice for UCC.			
03/23/23	Paula Lourenco	Document	Review/analysis and continued preparation of	1.4	300	420.00
		Review/Index	professionals' fees for/in preparation of monthly			
			fee statement.			
03/23/23	Paula Lourenco	Document	Review/analysis and continued preparation of	1.6	300	480.00
		Review/Index	professionals' fees, coding for/in support of CR and			
			CRC's fee statement for the period through			
			February 28, 2023.			
03/23/23	Paula Lourenco	Document	Review/analysis and continued preparation of	0.6	300	180.00
		Review/Index	professionals' fee schedule, supporting documents			
			for CR/CRC's monthly statement.			
03/23/23	Paula Lourenco	Document	Review/analysis and continued preparation of	0.9	300	270.00
		Review/Index	supporting documents, summaries/charts for			
			preparation of CR and CRC's third monthly			
			statement/invoice.			
03/23/23	Paula Lourenco	Document	Continued review/analysis/preparation of	0.9	300	270.00
		Review/Index	professionals' fees/code, summaries for all			
			timekeepers through February 28, 2022; emails to			
			K Clancy and V Toppi (CR) re: same.			

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Professional and Paraprofessional Detail by Category Code March 1, 2023 through and including March 31, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
03/23/23	Paula Lourenco	Document Review/Index	Emails from/to V Toppi, copy K Clancy (CR) re: third monthly statement/invoice, comments; review, prepared/updated exhibits, one page cover statement; emails from/to K Clancy (CR) re: same.	0.2	300	60.00
		Document Review/Inc	dex Total	7.5		2,250.00
03/23/23	Lydia Swonke	General Telephone Conference	Call with V Toppi to discuss tasks for Winc that need to be completed	0.5	575	287.50
03/23/23	Vinni Toppi	General Telephone Conference	Call with L Swonke to discuss tasks and next steps.	0.5	995	497.50
		General Telephone Co	onference Total	1.0		785.00
03/23/23	Kevin Clancy	Monthly and Interim Fee Applications	Review fee app.	0.5	995	497.50
03/23/23	Vinni Toppi	Monthly and Interim Fee Applications	Review monthly fee statement and provide comments to P Lourenco	0.4	995	398.00
03/24/23	Kevin Clancy	Monthly and Interim Fee Applications	Review third fee app.	0.3	995	298.50
03/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, preparation of monthly fee application for the period through and including February 28, 2023.	1.7	300	510.00
03/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CR and CRC's third monthly pleadings for February 2023.	0.9	300	270.00
03/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and prepared narrative summaries for each project category in support of CR and CRC's monthly application for the period ending February 28, 2023.	1.5	300	450.00
03/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, continued preparation of narrative summaries for each project category, for/in support of CR and CRC's third monthly application.	1.3	300	390.00
03/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared Notice to CohnReznick and CRC's third monthly fee application.	0.4	300	120.00
03/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared K. Clancy's declaration in support of CohnReznick and CRC's third monthly application for February 2023.	0.4	300	120.00
03/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared J. Manning's declaration in support of CohnReznick and CRC's third monthly application for February 2023.	0.4	300	120.00
03/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CohnReznick and CRC's third monthly application, exhibits A-D for/in support of the monthly application; email to, corresponded with K Clancy, V Toppi (CR) re: same, draft final attached.	1.2	300	360.00
		Monthly and Interim Fee Applications Total		9.0		3,534.00
03/23/23	Lydia Swonke	Operating Reports/Results	Review of February's MOR	2.3	575	1,322.50
03/23/23	Lydia Swonke	Operating Reports/Results	Compiled MOR statements and created consolidated spreadsheet	2.7	575	1,552.50

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WINC, INC., et al.

Professional and Paraprofessional Detail by Category Code March 1, 2023 through and including March 31, 2023

Date	Name	Activity Code	Narrative	Hours	Rate	Fees
03/23/23	Lydia Swonke	Category Operating	Reviewed and analyzed consolidated MOR	2.0	575	1,150.00
03/23/23	Lydia Sworike	Reports/Results	statement spreadsheet	2.0	373	1,130.00
03/24/23	Lydia Swonke	Operating	Compiled observations from review of MOR and	1.5	575	862.50
, ,	,	Reports/Results	created list to inquire with counsel		575	
03/30/23	Vinni Toppi	Operating	Review MORs; review summary analysis; prepare	1.3	995	1,293.50
		Reports/Results	committee update slides			1
03/31/23	Vinni Toppi	Operating	Finalize committee update deck and circulate	0.2	995	199.00
		Reports/Results				
		Operating Reports/Results Total		10.0		6,380.00
03/13/23	Molly Jobe	Prepare/Review Flash	Receive and review committee update from J	0.2	875	175.00
		Report for Period	Britton (AF).			
		Ending				
03/30/23	Kevin Clancy	Prepare/Review Flash	Review MOR flash report.	0.3	995	298.50
		Report for Period				
		Ending				
		Prepare/Review Flash Report for Period Ending Total		0.5		473.50
03/22/23	Vinni Toppi	Review of Proposed	Review MOR's filed by Debtors	0.3	995	298.50
		Transactions of				
		Debtors				
		Review of Proposed Transactions of Debtors Total		0.3		298.50
		Grand Total		30.3		14,529.50

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WINC, INC., et al. CohnReznick LLP and CohnReznick Capital Markets Securities, LLC March 1, 2023 through and including March 31, 2023 Summary of Professional and Paraprofessional Timekeepers By Activity Code Category

Name	Position	Activity Code Category	Hours	Rates*		Fee
Kevin Clancy	Partner	Analyze/Reconcile Claims	0.30	995		298.50
		Activity Subtotal:			\$	298.50
Paula Lourenco	Paraprofessional	Case Administration	1.70	300		510.00
		Activity Subtotal:			\$	510.00
Paula Lourenco	Paraprofessional	Document Review/Index	7.50	300		2,250.00
		Activity Subtotal:			\$	2,250.00
Vinni Toppi	Partner	General Telephone Conference	0.50	995		497.50
Lydia Swonke	Senior Associate	General Telephone Conference	0.50	575		287.50
		Activity Subtotal:			\$	785.00
Kevin Clancy	Partner	Monthly and Interim Fee Applications	0.80	995		796.00
Vinni Toppi	Partner	Monthly and Interim Fee Applications	0.40	995		398.00
Paula Lourenco	Paraprofessional	Monthly and Interim Fee Applications	7.80	300		2,340.00
		Activity Subtotal:			\$	3,534.00
Vinni Toppi	Partner	Operating Reports/Results	1.50	995		1,492.50
Lydia Swonke	Senior Associate	Operating Reports/Results	8.50	575		4,887.50
		Activity Subtotal:			\$	6,380.00
Kevin Clancy	Partner	Prepare/Review Flash Report for Period Ending	0.30	995		298.50
Molly Jobe	Director	Prepare/Review Flash Report for Period Ending	0.20	875		175.00
		Activity Subtotal:			\$	473.50
Vinni Toppi	Partner	Review of Proposed Transactions of Debtors	0.30	995		298.50
		Activity Subtotal:			\$	298.50
Grand Total			30.30		\$	14,529.50
* ^	articular Occupition of				1	
		he normal billing rates for CohnReznick LLP				
\$675 per hour.	ick Capital Markets Secu	rities, LLC are capped at a blended rate of				
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